

# INTEROFFICE MEMO



County of San  
Bernardino

**DATE** May 19, 2003

**PHONE** 387-5418

**FROM** WALLY HILL  
County Administrative Officer

**TO** THE HONORABLE BOARD OF SUPERVISORS

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**SUBJECT** REVISED FINANCING PLAN FOR 2003-04 BUDGET WORKSHOP

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A 2003-04 Budget Financing Plan was given to the Board on March 19, 2003. A copy of that memo is attached for your reference. That plan provided the basis for distributing locally financed budget targets to general fund departments to develop their 2003-04 proposed budgets. Enclosed in this workbook are the departmental budgets submitted and reviewed by the County Administrative Office.

The analysis of each department's budget is presented in a similar format as in the prior year with the exception of the additional vacant position information. This analysis shows:

- The Board Approved Base Budget, which includes the approved costs mentioned in the March financing plan and any other Board approved agenda items.
- Recommended Program Funded Adjustments that the departments included in their budget, within their allocated local cost.
- Department Request, which is the sum of the items above.
- Vacant Position Impact, which shows the cost of vacant positions, not in recruitment, that the departments included in their budget, with backup schedules showing all vacant positions and designating which positions are in active recruitment and which are not. All vacant budgeted positions not in recruitment have been slated for deletion from the departments' budgets based on Board direction received on April 8, 2003.
- Proposed Budget (Adjusted), which is the sum of the items above.
- Recommended Vacant Restoration, which includes the cost of positions that the County Administrative Office is recommending for restoration based on policy items submitted by departments.
- Recommended Budget, which is the sum of the last two items above.

In addition to the vacant position restoration policy items, any program or workload changes that could not be financed within the department's current allocation are also presented as policy items in this workbook. Fee ordinance adjustments are not incorporated in the enclosed budgets, but are included for approval. A summary of the requested fee adjustments is included as Attachment A. Details on the fees are included with the applicable department's budget submittals. The majority of the requests are to increase appropriation if the fee is approved. For some general fund departments, if the fee is approved it would save general fund financing by reducing the department's local cost. A few of the departments submitted fee increases as part of their 30% cost reduction plan. In most cases, the Board has the option to either increase the department's appropriation or reduce their general fund support when they approve these fees. It should be noted that if the County Administrative Office does reduce their general fund support, it will be another reduction to the departmental budgets.

**Revised 2003-04 Financing Plan**

Since March 19, 2003 the county has received additional actual data on discretionary revenue as well as departmental activity from March through May. This new information was analyzed and the County Administrative Office is revising the county's 2003-04 financing plan as follows:

	(In Millions)		
	Ongoing	One-time	Total
<b>Financing Available as of March 19, 2003</b>	10.5	29.4	39.9
<b>Increased Revenue Sources:</b>			
Increase in Discretionary Revenue	1.5		1.5
Increase in Fund Balance		6.4	6.4
Unallocated Tobacco Settlement Revenue		9.7	9.7
<b>Adjustments to Local Cost:</b>			
March 25 BAI – Supervising Attorney Compensation	(0.3)		(0.3)
Sheriff – Behavioral Health now paying for cost of drugs	1.3		1.3
Probation – Less Court Ordered Placements	0.5		0.5
A & E – Less General Fund Support needed	<u>0.1</u>		<u>0.1</u>
<b>Subtotal Revised Financing Available</b>	13.6	45.5	59.1
Vacant Budgeted Positions Deleted per Board Direction	<u>4.3</u>		<u>4.3</u>
<b>Subtotal Revised Financing Available</b>	17.9	45.5	63.4
CAO Recommended Restoration of Vacant Positions	(0.3)		(0.3)
CAO Recommended Funding Sheriff Policy Item	<u>(0.8)</u>		<u>(0.8)</u>
<b>Subtotal Revised Financing Available</b>	16.8	45.5	62.3

**INCREASED REVENUE SOURCES**

**Discretionary Revenue (\$1.5 Million Increase)**

**Sales Tax +0.5 million:** Sales tax projections increased \$500,000 from the March 19, 2003 financing plan by \$500,000 based on revenue projected to be generated in the unincorporated area known as the Donut Hole in 2003-04.

**Property Transfer Tax +1.0 million:** Property Transfer Tax is expected to increase by \$1.0 million from the March 19, 2003 financing plan based on continued strength in home sales and rising home prices.

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**Fund Balance (\$6.4 Million Increase)**

The County Administrative Office is expecting a higher than anticipated fund balance at the end of 2002-03 for two reasons. First, departmental savings is anticipated to be \$3.7 million higher than projected in the March 19, 2003 financing plan. This is caused by increased recording revenue in the Auditor's budget and increased federal and state revenue in the Probation Department's budget. Secondly, the \$2.7 million additional increase in fund balance is mainly due to higher projections in vehicle license fees and other discretionary revenue.

**Tobacco Settlement Revenue (\$9.7 Million Unallocated)**

Although the Tobacco Settlement proceeds are collected in a special revenue fund, the Board of Supervisors has discretion on where this money is spent. The total tobacco settlement money available in 2003-04 is \$27.4 million, of which \$15.0 million is to be applied towards the ARMC Debt Service and \$2.7 million is to be spent on general fund financing. The remaining \$9.7 million is not allocated in 2003-04.

**ADJUSTMENTS TO LOCAL COST**

After March 19, 2003 the Board of Supervisors approved additional ongoing costs totaling \$0.3 million for the District Attorney and Public Defender as a result of supervising attorney compensation increases.

While developing the 2003-04 proposed budget, the County Administrative Office was able to identify additional savings of \$1.9 million in three departments as discussed below.

In prior years, the Sheriff Department paid for the cost of psychotropic medications to inmates, which is estimated to cost \$1.3 million in 2003-04. These costs were identified to be an appropriate cost that could be borne by Behavioral Health, whom receive federal and state funding. Therefore, the county general fund is saving \$1.3 million.

The Probation Department continues its efforts to reduce Court Ordered Placements by increasing options available in the community. Due to the anticipated decreased number of placements in 2003-04, the court ordered placements budget has been decreased by \$500,000. This budget still includes an estimated increase of 10% in the fees charged by the state. If the approved state budget has an increase of more than 10%, this budget may need additional financing. Currently, this is a county general fund saving of \$500,000.

Architecture and Engineering Department analyzed their budget and was able to get reimbursements for all the increased costs in 2003-04 and did not need additional local cost allocated to them in the March 19, 2003 financing plan. Therefore, the county general fund is saving \$0.1 million.

**VACANT BUDGETED POSITIONS**

On April 8, 2003 the Board of Supervisors directed the County Administrative Office to adjust 2003-04 budgets by deleting all vacant budgeted positions that are not in active recruitment. As a result of this direction, 89.6 vacant budgeted positions funded by local cost were deleted from the departmental request budgets, which if approved can generate \$4.3 million in local cost savings.

**CAO RECOMMENDATIONS**

The County Administrative Office is recommending restoration of 10.0 of the vacant budgeted positions slated for deletion that would reduce the local cost savings by \$0.3 million.

In addition, although a number of departmental policy items are included in this budget submittal, the County Administrative Office is recommending to only fund one request at this time totaling \$843,285 since it is based on terms of the COPSMORE grant. Under the terms of the COPSMORE grant, the county is obligated to fund technical positions that were added for one complete budget cycle after the grant has expired. This obligation was fulfilled for 12.0 positions in 2002-03 and the remaining 11.0 positions must be funded in 2003-04 to meet the one budget cycle after expiration.

If the Board concurs with the CAO recommendations, the financing still available for appropriation is \$62.3 million (\$16.8 ongoing and \$45.5 one-time). The County Administrative Office is recommending to not allocate the available Tobacco Settlement money of \$9.7 million until the State Budget Impact on health issues is known. The remaining \$52.6 million available is being recommended to be placed in general fund contingencies to address the State Budget Impact that the county may face in the near future.

**COUNTY OF SAN BERNARDINO RESERVES**

The county has several types of reserves. The general purpose reserve is funds held to protect the county from unforeseen increases in expenditure or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the county. The general purpose reserve is 10% of the locally funded appropriations. Some reserves are for specific purposes, such as to meet future known obligations or to build a reserve for capital projects.

A listing of those reserves, beginning balances, uses during 2002-03, planned contribution (uses) in 2003-04 and ending balances are shown below:

	<b>March 19, 2003 Estimated Balance</b>	<b>2002-03 Approved Contribution (Uses)</b>	<b>2003-04 Recommended Contribution (Uses)</b>	<b>Estimated June 30, 2004 Balance</b>
<b>General Purpose Reserve</b>	<b>31,936,310</b>		<b>2,887,258</b>	<b>34,823,568</b>
<b>Specific Purpose Reserves</b>				
Medical Center Debt Service	32,074,905			32,074,905
Teeter Reserve	19,260,087			19,260,087
Restitution Reserve	8,449,856			8,449,856
Retirement Reserve	7,000,000			7,000,000
Equity Pool Reserve	2,000,000	(122,856)	2,839,051	4,716,195
Insurance Reserve	5,000,000			5,000,000
Electronic Voting Reserve	5,700,000			5,700,000
Capital Projects Reserve	4,000,000			4,000,000
Pepper & Valley Intersection Reserve	6,000,000			6,000,000
Bark Beetle Reserve	500,000	(300,000)		200,000
Justice Facilities Reserve	4,995,408		(1,000,000)	3,995,408
West Valley Maximum Security	1,492,986			1,492,986
<b>Total Specific</b>	<b>96,473,242</b>	<b>(422,856)</b>	<b>1,839,051</b>	<b>97,889,437</b>
<b>Purpose</b>				

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In 2002-03 mid-year Board actions authorized the use of \$122,856 of the equity pool reserve to fund equity increases for employees in the District Attorney, Public Defender and Assessor Departments and the use of \$300,000 of the Bark Beetle Reserve to provide financial assistance for tree removal and for a special assessment feasible study.

In 2003-04 the specific purpose reserves include an additional general fund contribution of \$3.0 million to the equity pool reserve offset by the 2003-04 full year costs of the approved fund equity increases in 2002-03. In addition, \$1.0 million from the Justice Facilities Reserve is used to offset a portion of the first year cost of the recently approved safety MOU.

The balance in reserves are available for multi-year planning and to address future costs.

**FEE ADJUSTMENTS REQUIRED IN 2003-04 PROPOSED BUDGET (IF APPROVED)**

	<u>Appropriations</u>	<u>Revenue</u>	<u>Local Cost</u>
<b>GENERAL FUND</b>			
Auditor/Controller-Recorder	49,606	49,606	-
Agriculture/Weights and Measures	79,610	79,610	-
PA/PG/Conservator/Coroner	27,000	28,620	(1,620)
County Museum	132,501	132,501	-
Land Use Services - Current Planning Division	142,585	142,585	-
Land Use Services - Current Planning Division Miscellaneous Services	4,440	4,440	-
Land Use Services - Code Enforcement & Fire Hazard Abatement	258,485	258,485	-
Public Health - Animal Care & Control	157,897	157,897	-
Public Health - Food Recreational Health Program	426,043	426,043	-
Public Works - Regional Parks	8,185	8,185	-
Public Works - Surveyor*	-	-	-
Registrar of Voters*	-	-	-
Sheriff	150,000	155,000	(5,000)
Treasurer-Tax Collector	25,000	25,000	-
<b>SPECIAL REVENUE FUNDS</b>			
County Fire**	500	500	-
Economic & Community Development*	-	-	-
Library	249,000	249,000	-
Sheriff	435,303	435,303	-
<b>ENTERPRISE FUNDS</b>			
Solid Waste Management	471,776	471,776	-
<b>TOTAL APPROPRIATION CHANGES</b>	<b>2,617,931</b>	<b>2,624,551</b>	<b>(6,620)</b>

\* No overall change to departmental costs and revenues - restructuring of fees only.

\*\* This is included in the Special Districts Budget.



County of San  
Bernardino

# INTEROFFICE MEMO

**DATE** March 19, 2003

**FROM** **VALERIE CLAY**, Deputy Administrative Officer  
County Administrative Office

**TO** **THE HONORABLE BOARD OF SUPERVISORS**

**PHONE** 387-5410

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**SUBJECT** **FINANCING PLAN FOR THE 2003-04 BUDGET**

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On March 18, 2003, the Board of Supervisors approved the 2003-04 budget targets to county departments. This memo summarizes the development of the financing plan for the 2003-04 budget. It describes in detail how the county is financing the 2003-04 budget targets and how much available financing remains to address unknown issues, such as the state budget crisis, based on the amount approved from the 30% cost reduction plans.

Components of the financing plan included in this memo are:

- Analysis of the 2003-04 financing plan: 1) Financing Available and 2) Base Line Budget Cost Adjustments
- Review of county policies as to use of one-time funds and general-purpose revenues.
- Local Cost Reduction Approved from 30% Cost Reduction Plans
- Issues not Addressed in 2003-04 Financing Plan
- Conclusion

## ANALYSIS OF THE 2003-04 FINANCING PLAN

Projections for new financing available for next year's budget include \$31.8 million in ongoing financing sources and \$45.9 million in one-time financing sources as summarized on the chart below:

### FINANCING AVAILABLE FOR 2003-04 (in millions)

	Ongoing	One-time	Total
Beginning Financial Position	1.0		1.0
New Discretionary Revenue	27.2		27.2
New Prop 172 Revenue	3.6		3.6
Estimated One Time Money Available		40.9	40.9
Use of Justice Facilities Reserve		1.0	1.0
Solid Waste		4.0	4.0
<b>Total New Financing Available</b>	<b>31.8</b>	<b>45.9</b>	<b>77.7</b>

### **Beginning Financial Position - \$1.0 million**

The 2002-03 budget included \$57.7 million in one-time funding sources. The budget also included \$58.7 million in one-time financing uses. The difference of \$1.0 million represents one-time uses that were financed through ongoing financing sources. This ongoing financing is available for reallocation in the 2003-04 budget and is defined for the purposes of this report as the beginning financial position. A listing of these specific sources and uses are provided in Exhibit 1.

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**New Discretionary Revenue - \$27.2 million**

New discretionary revenue is outlined in the chart below. The growth from prior year's budget in discretionary countywide revenues is estimated to be \$27.2 million and is based on the following.

**NEW DISCRETIONARY REVENUE (in millions)**

Property Tax AV growth	11.7
Motor Vehicle License Fee	9.8
COWCAP	3.3
Sales Tax	1.6
Interest	(2.5)
Other	3.3
<b>Total New Ongoing Discretionary Financing</b>	<b>27.2</b>

- Property tax revenue is expected to increase by \$11.7 million over the prior year budgeted amount, based on an anticipated assessed valuation growth of 8.0%.
- The growth rate in vehicle license fees is expected to remain relatively flat in 2003-04 in the belief that auto sales will not continue to expand at the rates that they have in recent years (about 10% increases). However, it is anticipated that the county's population share of Vehicle License Fee revenue will increase slightly, resulting in an estimated 6.0% growth in revenue over the current year-end estimate. In addition to the 6% growth, VLF from commercial trailers is expected to generate approximately \$1.0 million in additional revenues. This estimate also assumes the entire VLF backfill from the state.
- COWCAP revenue will increase due to increased costs, mainly in salaries and benefits, distributed to non-general fund departments.
- Discretionary sales tax revenue received is for sales in the unincorporated area of the county only. It is anticipated that California will begin recovering from the recession in the current fiscal year, and move into a stronger recovery next year. This, along with the county's high rate of growth, results in an expected sales tax revenue increase of 6.2% in fiscal year 2003-04.
- Interest is expected to decrease approximately \$2.5 million next year. This \$2.5 million represents the estimated amount of interest to be earned on the Tax and Revenue Anticipation Notes (TRANS) in the current fiscal year. Because of uncertainties surrounding the state budget, and low spreads between borrowed and invested funds, the timing and amount of the 2003-04 TRANS cannot be reasonably estimated at this time, and is not expected to produce a significant amount of revenue.
- Other revenues are expected to increase \$3.3 million. The majority of the growth is anticipated in property transfer tax and property tax administration fees. \$90,000 of this increase is for anticipated growth in franchise fees. This amount was inadvertently included in the 30% cost reduction plans as reduced local financing required for the Franchise Administration budget.



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**New Prop 172 Revenue - \$3.6 million**

Proposition 172, which became effective January 1, 1994, placed a one-half percent sales tax rate in the state's constitution and required that it be used only for public safety activities. After analyzing several consecutive years of solid growth leading up to 2000-01, growth in Prop 172 revenues declined sharply in 2001-02 (actual receipts of \$90.4 million were 10% below budgeted revenues of \$99.4 million), resulting in a significant budget shortfall in that fiscal year. As a result, the county conservatively budgeted Prop 172 revenue in 2002-03 and scaled back its growth expectations to a more conservative 4% which translated to budgeted revenues of \$93.7 million. Once again, due to economic uncertainties and prior year experience, projected Prop 172 revenue increase in the amount of \$3.6 million represents a conservative growth expectation of approximately 4% in 2003-04. In 2003-04 the Prop 172 revenue budget will be \$97.3 million. Should actual Prop 172 receipts exceed budget in 2002-03 and/or 2003-04, this will allow the county to start building a reserve that will enable the county to better cope with any unanticipated volatility with sales tax revenue in the future.

**Estimated One Time Money Available - \$45.9 million**

<b><u>One Time Money Available for 2003-04 (in millions)</u></b>	
2002-03 Departmental Operation Savings	<b>11.5</b>
2002-03 Non-Departmental Revenue Adjustments:	
Property Tax Revenue	6.4
Vehicle License Fees	1.5
Interest Earnings	(0.7)
Sales Tax	0.8
Other Revenue	<u>2.5</u>
Total Non Departmental Revenue	<b>10.5</b>
2002-03 Unspent General Fund Contingencies	<b>12.0</b>
2003-04 Debt Refinancing Savings	<b>4.4</b>
2003-04 CIP Savings	<b><u>2.5</u></b>
March 11, 2003 Agenda	<b>40.9</b>
Subtotal	
2003-04 Use of Justice Facilities Reserve	<b>1.0</b>
2003-04 Solid Waste Transfers	<b>4.0</b>
<b>One Time Money Available for 2003-04</b>	<b><u>45.9</u></b>

An estimated \$11.5 million in departmental savings is anticipated in 2002-03 primarily due to the hiring freeze and other cost reduction measures implemented by the county in the current year.

\$10.5 million in increased discretionary revenue is expected in the current fiscal year caused by strong performance in Property Tax and other property related revenue sources.

It is anticipated that \$12.0 million will remain in the general fund contingency account at year-end.

Savings of \$4.4 million due to debt refinancing and \$2.5 million in CIP savings will also be available as one- time sources in fiscal year 2003-04.

As a result of the approval of the Sheriff Department's local cost reduction on March 18, 2003, the use of \$1.0 million from the Justice Facilities Reserve is required. This \$1.0 million will be used to offset the first year cost of the recently approved safety MOU including the costs of the 3% at 50 retirement benefit in the Sheriff's Department budget

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The Solid Waste Enterprise fund has been making annual payments to the general fund since 1995. The majority of these payments, which in recent years have been \$6.0 million annually, are reimbursement for the value of certain landfill properties acquired by the county prior to 1983, when the Solid Waste Enterprise fund was established. This reimbursement was approved by the Board on October 31, 1995 and will cease (estimated in 2005-06) once the balance is satisfied. Since this stream of repayment revenues is limited in duration, \$2.0 million of this payment is included as an ongoing revenue source and \$4.0 million is included as a one-time revenue source in 2003-04. This \$4.0 million was not included in the available one time financing sources presented previously since the Solid Waste Management is currently dealing with the perchlorate issue. This payment to the general fund could possibly be deferred, if necessary, to address the perchlorate issue.

The prior sections of this report addressed the financing available for 2003-04. This section will address new costs. The CAO recommended the funding of increased ongoing costs only to the extent that there is ongoing revenue available to support those costs. All other cost increases will be absorbed in the departments' current local cost allocation such as inflation and workers comp surcharge. The chart below summarizes the adjustments to the base line budget that were approved to be funded while continuing to maintain a structurally balanced budget. Following the chart is a brief description of each cost component.

**BASE LINE BUDGET ADJUSTMENTS (in millions)**

Discussed in March 11, 2003 Agenda Item:	
MOU Increase in 2003-04 (All except Safety Mgmt)	10.4
Retirement rate adjustments	14.9
Gen Workers Comp/Other Insur Costs	2.7
Mandated Programs (SB90 Backfill)	<u>2.4</u>
Subtotal	30.4
Approved in Prior Board Agenda Items:	
Attorney and Specialized Peace Officer MOU approved mid year	5.4
Computer Rate reductions	(0.5)
Mid-year Board increases	1.6
Full-year funding	2.8
4% Spend Down Plan Approved	<u>(8.6)</u>
Subtotal	0.7
Other Items:	
Debt service	(2.6)
Mandated/Other Costs	2.4
MOU Increase in 2003-04 (Safety Mgmt) approved March 18, 2003	<u>0.9</u>
Subtotal	0.7
<b>Total Ongoing Costs</b>	<b>31.8</b>
Contribution to CIP	3.5
Contribution for General Plan Update	1.0
Contribution to CSA 38 for "Donut Hole"	0.1
Contribution to Equity Pool Reserve	3.0
Transfer Justice Facilities Reserve to Sheriff	1.0
Maintain Contingencies per Board policy	5.2
Contribution To Reserves Per Board Policy	<u>2.7</u>
<b>Total One Time Costs</b>	<b>16.5</b>
<b>Total Costs</b>	<b>48.3</b>

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**ONGOING COSTS:**

**MOU Increase in 2003-04 (All except Safety Mgmt) - \$10.4 million**

The county is in the second year of a three-year agreement with non-safety employees. The general MOU and exempt compensation plan each call for a 3.0% salary increase in July 2003 along with increases in the flexible benefit plan, at a net local cost increase of \$5.9 million. The provision of local cost funding of MOU increases for the previously self-supporting functions of Advanced Planning, Parks and Museums continues.

The county is in the second year of a three and one-half year labor agreement with employees in the attorney unit. This unit's MOU calls for a 3.0% salary increase to be received in July 2003 along with increases in the flexible benefit plan, at a net local cost of \$0.9 million.

The county is in the second year of a three and one-half year labor agreement with employees in the specialized peace officers and specialized peace officers-supervisory units. These units' MOU calls for a 2.0% salary increase effective December 2003. In addition, these units will also receive increases in the flexible benefit plan effective in July 2003. These increased salary and benefit costs have a net local cost of \$0.3 million.

The safety unit recently approved a three-year labor agreement that calls for a 2.5% increase to be received in October 2003 and a new monthly medical premium subsidy for those participating in a county sponsored health plan. In addition, the safety unit received a change in their retirement plan known as 3% at 50. The wage increase, monthly subsidy, and the 3% at 50 retirement change carries a net local cost of \$3.3 million.

**Retirement Rate Adjustments - \$14.9 million**

Employer retirement contributions are composed of two rates: a rate set actuarially by the Retirement Board and a rate set by the county to cover payment of the pension obligation bond. In 2003-04 the rates from the Retirement Board increased significantly for both general and safety employees. Offsetting this increase was a decrease in the pension obligation bond rate. This decrease was due to the available balance within the bond trust fund that was created last year to smooth the impact of future retirement rate increases that were expected to begin this fiscal year. As a result of these rate changes, general employee costs will rise \$13.4 million and safety employee costs will increase \$1.5 million, for a net result of \$14.9 million increase in local cost. The safety rate adjustment is exclusive of the impact of the 3% at 50 retirement plan, which is accounted for above.

**Gen Workers Comp/Other Insur Costs - \$2.7 million**

Increases to Workers' Compensation premiums are required to offset increasing expenses for claims. This increase of \$3.4 million is consistent with the new five-year recovery plan, which aims to maintain cash flow to pay workers' compensation claims. This increase is offset by adjustments in liability insurance rates that were approved by the Board on March 4, 2003.

**Mandated Programs (SB 90 Backfill)- \$2.4 million**

The state has suspended reimbursements of state mandates in 2002-03 and is proposing to continue this suspension in 2003-04. Certain departments appear to be able to absorb the loss of the state mandate reimbursements and, therefore, the County Administrative Office only recommends to backfill \$2.4 of the \$4.4 million in SB90 revenue for 2003-04. Although the state promises to pay back this lost SB90 revenue with interest, this pay back and the return of reimbursements is not expected until three to five years from now. Therefore, this backfill is considered ongoing in the 2003-04 financing plan.

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**Attorney and Specialized Peace Officer MOU approved mid year - \$5.4 million**

The bargaining units for the attorney unit, the specialized peace officer unit, and the specialized peace officer-supervisory unit were created in December of 2001. When created, the county funded the increased costs for these units with one-time contingency funds. The ongoing costs for these increases, exclusive of the incremental increases for 2003-04 mentioned above, total \$5.4 million.

**Computer Rate Reductions - \$(0.5) million**

Included in the 2003-04 financing plan are rate adjustments for computer operations that were approved by the Board on March 4, 2003. Effective July 1, 2003, the Central Mainframe Computer rate and the Infrastructure rate will be reduced, resulting in a local cost savings of approximately \$500,000 in 2003-04.

**Mid-Year Board Increases - \$1.6 million**

Costs increases in this category reflect the Board's Mid-Year approval of the items detailed in Exhibit 2.

**Full-Year Funding - \$2.8 million**

As part of the 2002-03 Budget, the Board approved funding and staffing for the anticipated 160-bed expansion of the West Valley Juvenile Detention and Assessment Center in December 2002. This included \$4,126,375 in new local cost for Probation and \$409,876 for Facilities Management staffing and utilities for a total local cost increase of \$4,536,251. Although youth were not expected to move into the new facility until late December, transition teams were formed in October to become familiar with, and test the functionality of, the infrastructure, security systems, mechanics, and to draft policies and procedures prior to occupancy.

The total cost for ongoing annual operations for 2003-04 is estimated to be \$12.7 million. Due to the \$4.5 million funding that was already provided for 6 months of operation during 2002-03 and the \$5.3 million transferred from the Central Juvenile Hall operations, the increased local cost needed for 2003-04 is \$2,868,908. This breaks down to \$2,719,874 for Probation and \$149,034 for Facilities Management.

**4% Spend Down Plan Approved - \$(8.6) million**

In December 2002, the Board approved a 4% spend down plan to fund rising ongoing expenses. This plan produces \$8.6 million in savings beginning in 2003-04.

**Debt Service - \$(2.6) million**

In the 2002-03 budget, the Board made a one-time allocation of \$2.1 million of fund balance, generated by the refinancing of the 1992 Justice Center/Airport Improvement Project, towards the prepayment of a portion of the Glen Helen Taxable debt. For 2003-04, the debt service budget will be reduced by this \$2.1 million, plus an additional \$0.3 million to reflect the reduction in annual debt service costs as a result of this prepayment. A projected \$ 0.1 million decrease in debt administration costs and a projected increase of \$ 0.1 million in reimbursements, bring the total local cost reduction to \$2.6 million.

**Mandated/Other Costs - \$2.4 million**

These costs are mainly in increased utilities costs totaling \$2.1 million and an increase in Unemployment Insurance totaling \$1.2 million. These increases are offset by the elimination of a one-time shift to the Sheriff's Department to meet the county's obligation of financing positions for one year after the COPS MORE grant was expired.

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**MOU Increase in 2003-04 (Safety Mgmt) - \$0.9 million**

On March 18, 2003, the Board approved the safety management employees' MOU, which calls for a 2.5% salary increase in October 2003 and the additional medical premium subsidy received by the safety unit. The safety management unit has also negotiated the retirement plan, 3% at 50. The net local cost increase in salaries and benefits will be \$0.9 million.

**ONE TIME COSTS:**

**Contribution to CIP - \$3.5 million**

As part of the financing plan, \$3.5 million has been allocated to the Capital Improvement Program. County departments have submitted their CIP requests for the upcoming year. Architecture and Engineering is compiling the list of requested projects, along with estimated costs, for the Board's consideration during the budget workshops at which time the Board can adjust the level of funding to reflect approved projects. Due to the potential State Budget Impact, the County Administrative Office will only recommend projects that are related to building maintenance and health/safety issues. No new projects will be recommended.

**Contribution for General Plan Update - \$1.0 million**

The county general fund has been contributing money to finance a portion of the general plan update. To date \$2.5 million has been allocated for this purpose. An additional \$1.0 million will be allocated in 2003-04. The remaining planned contributions will be \$1.0 million in 2004-05 and \$0.5 million in 2005-06.

**Contribution to CSA 38 for "Donut Hole" - \$0.1 million**

In 2002-03, the Board approved general fund support towards funding fire services in the "Donut Hole" area. This full year cost will be paid to the City of Redlands. It is anticipated that the increased sales tax revenue received by the county will offset this increase.

**Contribution to Equity Pool Reserve - \$3.0 million**

As part of the approved three-year labor agreement with the non-safety employees, an equity pool was established to fund equity studies and resulting salary increases. A total of \$9.5 million is required in the three-year period. A portion of this \$9.5 million obligation will be paid from non-general fund financing sources. Currently there is \$2.0 million in the Equity Pool Reserve, with this contribution of \$3.0 million, the total reserve will be \$5.0 million.

**Transfer Justice Facilities Reserve to Sheriff - \$1.0 million**

This adjustment transfers \$1.0 million of the Justice Facilities Reserve (discussed in one-time sources above) to the sheriff's budget unit to be used to offset the first year cost of the recently approved safety MOU.

**Maintain Contingencies - \$5.2 million/Contributions to Reserves - \$2.7 million**

These funding recommendations are based on established county policy discussed later in this memo.

## **COUNTY POLICIES**

In 1998 the county adopted a formal budget financing policy and a reserve policy. The key elements of these policies are described below:

### **Budget Finance Policy**

- One-time funds will not be used to finance ongoing operational costs, except within the context of a larger plan to balance ongoing revenues and costs over a multi-year period.
- No less than one-third will be allocated to increasing reserves to the 10% target level as defined in the county's Reserve Policy.

### **Reserve Policy**

- The county shall establish an ongoing general-purpose reserve for the general fund targeted at 10% of locally funded appropriations, with a target date of 2002-03 for attaining this goal.
- The county will maintain an appropriated contingency fund to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the county's operations, which could not have been reasonably anticipated at the time the budget was prepared. Funding shall be targeted at no less than 1.5% of locally funded appropriations.

Locally funded appropriations is defined as those which are funded by discretionary, unrestricted property tax, sales tax, motor vehicle-in-lieu taxes, interest income, and other revenues not linked to specific programs.

For 2003-04 the locally funded appropriations are projected to be \$346.6 million. A general reserve requirement of 10% would be \$34.7 million and an appropriated contingency of 1.5% would require \$5.2 million.

The financing plan includes \$5.2 million in the county contingency budget (of which \$1.0 million of this amount will be designated for grant matches) and recommends a contribution of \$2.7 million to the general-purpose reserve to satisfy the requirements of these policies.

The county has several types of reserves. Some are for specific purposes, such as to meet future known obligations or to build a reserve for capital projects. The general reserves are funds held to protect the county from unforeseen increases in expenditure or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the county.

A listing of those reserves and the planned contributions are shown below:

### **GENERAL PURPOSE RESERVE**

	<b>Estimated June 30, 2003 Balance</b>	<b>Recommended Contribution</b>	<b>Estimated June 30, 2004 Balance</b>
<b>General Purpose Reserve</b>	<b>31,936,310</b>	<b>2,727,133</b>	<b>34,663,443</b>

As demonstrated above, the new contribution of \$2.7 million would bring the total general-purpose reserves to \$34.7 million.

**SPECIFIC PURPOSE RESERVES**

	<b>Estimated June 30, 2003 Balance</b>	<b>Recommended Base Line Budget Contribution /(Use)</b>
<b>Specific Purpose Reserves</b>		
Medical Center Debt Service	32,074,905	
Teeter Reserve	19,260,087	
Restitution Reserve	8,449,856	
Retirement Reserve	7,000,000	
Equity Pool Reserve	2,000,000	3,000,000
Insurance Reserve	5,000,000	
Electronic Voting Reserve	5,700,000	
Capital Projects Reserve	4,000,000	
Pepper & Valley Intersection Reserve	6,000,000	
Bark Beetle Reserve	500,000	
Justice Facilities Reserve	4,995,408	(1,000,000)
West Valley Maximum Security	1,492,986	
<b>Total Specific Purpose</b>	<b>96,473,242</b>	<b>2,000,000</b>

Base Line Budget adjustments to specific purpose reserves include an additional general fund contribution of \$3.0 million to the equity pool reserve and the use of \$1.0 million from the Justice Facilities Reserve.

It should be noted that this financing plan only includes using \$1.0 million of these specific purpose reserves as a means of financing for 2003-04. As such, the remaining reserves are available for multi-year planning and to address future costs.

**LOCAL COST REDUCTION APPROVED FROM 30% COST REDUCTION PLANS**

The prior sections of this report addressed the financing available and the known new costs for 2003-04. This section addresses the local cost reduction to locally funded departments, which would generate ongoing revenue sources to be used to fund future ongoing costs such as the State Budget Impact and Ventura II settlement. On March 18, 2003, the Board approved a local cost reduction of \$10.6 million. However, this amount needed to be adjusted because the reduction of \$90,000 in the Special Districts - Franchise Administration budget was inadvertently included in their 30% cost reduction plan. This \$90,000 represents an increase in anticipated growth in franchise fees revenue. This revenue is reflected in the new discretionary revenue discussed above rather than in the 30% cost reduction plan. The total local cost reduction implemented is \$10.5 million. The revised local cost reduction summary can be seen in Exhibit 3.

Due to County Policy, ongoing costs must be paid for by ongoing resources. Prior to this reduction, all known ongoing resources were allocated for all known ongoing costs. Therefore, \$10.5 million is the only ongoing resources available to address issues not included in the 2003-04 financing plan that could require the use of ongoing sources of revenue.

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FINANCING PLAN FOR THE 2003-04 BUDGET  
March 19, 2003  
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**ISSUES NOT ADDRESSED IN THE FINANCING PLAN**

The following are issues that are not identified nor funded in the financing plan, including:

- State & Federal Budget Changes
- Retirement Issues for General Employees (Ventura II)
- High Desert Detention Center – Staffing and Utilities
- Employee Health Care Costs

Also not included in the plan at this time are the following potential one-time financing sources:

- Use of General Reserves
- Use of Most of the Specific Reserves

**CONCLUSION**

This report has identified \$77.7 million in new financing available and recommends \$48.3 million in base line budget adjustments for the purpose of issuing budget targets to county departments. The financing plan has a total of \$39.9 million available for further Board consideration, which includes the Level 1 local cost reduction that generated \$10.5 million in ongoing resources.

**SUMMARY OF FINANCING PLAN (in millions)**

	<b>Ongoing</b>	<b>One-time</b>	<b>Total</b>
Financing available	31.8	45.9	77.7
Base line adjustments	(31.8)	(16.5)	(48.3)
Level 1 Local Cost Reduction	<u>10.5</u>		<u>10.5</u>
Balance Available	10.5	29.4	39.9

The County Administrative Office will continue to monitor the state and federal budget process for fiscal impacts as well as continue to refine our own estimates of fund balance and revenues available for next fiscal year. This office will also incorporate into the plan any mid-year actions, which may take place during the remainder of this fiscal year. Based on the latest information, a revised financing plan will be submitted in the budget workbook that will be provided to the Board prior to the May budget workshops.

The May budget workshops will provide an opportunity to revisit an updated financing plan and to provide a review of individual department budget proposals. During the workshops the County Administrative Officer may receive additional Board direction on countywide policy or program issues towards further development of the 2003-04 budget.



**EXHIBIT 1**

<b><u>BEGINNING FINANCIAL POSITION (in millions)</u></b>	
	<b><u>General Fund</u></b>
<b>Eliminate One-Time Financing Sources</b>	
2002-03 Fund Balance	<u>(57.7)</u>
<b>Total One Time Sources</b>	<b>(57.7)</b>
<b>Eliminate One-Time Financing Uses</b>	
Contingencies	45.9
High Priority Policy Needs Rollover	1.6
Contribution to General Reserve	1.7
Subvention for Courts and Special Districts for 2410	0.9
Contribution to Equity Pool Reserve	2.0
Contribution to CIP	<u>6.6</u>
<b>Total One Time Financing Uses</b>	<b>58.7</b>
<hr/>	
<b>2003-04 Beginning Financial Position</b>	<b>1.0</b>

		<u>Annual Ongoing</u>
<b>MID YEAR BOARD ACTIONS</b>		
September 10, 2002	Expand Registered Sex Offender Program	(92,856)
October 1, 2002	District Attorney and Public Defender - Central Court Restructure	(1,286,368)
December 17, 2002	Probation Supervisor raises per re-opener MOU	(126,000)
December 17, 2002	Legislative Costs	(74,725)
January 28, 2003	Auditor/Controller-Recorder Direct Billing Services to Superior Court	345,000
February 11, 2003	Second Assistant District Attorney	(187,439)
February 25, 2003	Sheriff Dispatcher Raises due to lawsuit	(146,000)
<b>Total</b>		<b><u>(1,568,388)</u></b>

SUMMARY OF LOCAL COST REDUCTIONS										
	2002-03 2% Local Cost Reductions	2002-03 Prop. 172 Reductions	2002-03 Total Reductions	2002-03 Local Financing	2003-04 4% Local Cost Reductn	CAO Recomd Level 1 Reductions	% of CAO Recmd Redctn to Local Cost	2003-04 Total Local Cost Redctn	% of Local Cost Reductions	SB90 Reductions (No backfill)
<b>ADMIN/EXEC GROUP</b>										
BOARD OF SUPERVISORS	(86,472)	-	(86,472)	4,237,112	(169,484)	(500,000)	(11.8%)	(669,484)	(15.8%)	-
CLERK OF THE BOARD	(17,064)	-	(17,064)	836,118	(33,445)	(110,385)	(13.2%)	(143,830)	(17.2%)	-
COUNTY ADMINISTRATIVE OFFICE	(81,097)	-	(81,097)	4,176,978	(167,079)	(444,452)	(10.6%)	(611,531)	(14.6%)	(111,000)
COUNTY ADMINISTRATIVE OFFICE-LITIGATION	-	-	-	809,664	-	(409,664)	(50.6%)	(409,664)	(50.6%)	-
COUNTY ADMINISTRATIVE OFFICE-JOINT POWERS	-	-	-	23,068,480	-	-	0.0%	-	0.0%	-
COUNTY COUNSEL	(66,590)	-	(66,590)	3,262,891	(130,516)	(290,070)	(8.9%)	(420,586)	(12.9%)	-
HUMAN RESOURCES	(105,601)	-	(105,601)	5,174,453	(206,978)	(235,400)	(4.5%)	(442,378)	(8.5%)	-
HUMAN RESOURCES-UNEMPLOYMENT INSURANCE	-	-	-	1,500,000	-	-	0.0%	-	0.0%	-
INFORMATION SERVICES DEPT - APPLICATION	(134,058)	-	(134,058)	5,290,857	(211,634)	-	0.0%	(211,634)	(4.0%)	-
INFORMATION SERVICES DEPT - EMERGING	(4,904)	-	(4,904)	1,518,270	(60,731)	(95,697)	(6.3%)	(156,428)	(10.3%)	-
LOCAL AGENCY FORMATION COMMISSION	-	-	-	161,353	-	-	0.0%	-	0.0%	-
SCHOOL CLAIMS	-	-	-	1,186,804	-	-	0.0%	-	0.0%	-
SUPERINTENDENT OF SCHOOLS	-	-	-	282,224	-	-	0.0%	-	0.0%	-
<b>ADMIN/EXEC GROUP SUBTOTAL</b>	<b>(495,786)</b>	<b>-</b>	<b>(495,786)</b>	<b>51,505,204</b>	<b>(979,867)</b>	<b>(2,085,668)</b>	<b>(4.0%)</b>	<b>(3,065,535)</b>	<b>(6.0%)</b>	<b>(111,000)</b>
<b>ECON DEVELOP/PUBLIC SERVICES GROUP</b>										
AGRICULTURE, WEIGHTS & MEASURE	(33,035)	-	(33,035)	1,618,704	(64,748)	(109,845)	(6.8%)	(174,593)	(10.8%)	-
AIRPORTS	(1,179)	-	(1,179)	57,757	(2,310)	(16,634)	(28.8%)	(18,944)	(32.8%)	-
COUNTY MUSEUM	(28,464)	-	(28,464)	1,394,726	(55,789)	-	0.0%	(55,789)	(4.0%)	-
ECD - ECONOMIC PROMOTION	(17,516)	-	(17,516)	858,263	(34,331)	(56,431)	(6.6%)	(90,762)	(10.6%)	-
ECD - SMALL BUSINESS DEVELOPMENT	(3,856)	-	(3,856)	188,956	(7,558)	(47,681)	(25.2%)	(55,239)	(29.2%)	-
ECON DEVELOP/PUBLIC SERVICES GROUP ADMIN	(2,000)	-	(2,000)	98,000	(3,920)	(28,224)	(28.8%)	(32,144)	(32.8%)	-
LAND USE SERVICES DEPT - ADVANCE PLANNING	(54,715)	-	(54,715)	1,686,024	(67,441)	(396,544)	(23.5%)	(463,985)	(27.5%)	-
LAND USE SERVICES DEPT - BUILDING & SAFETY	(1,801)	-	(1,801)	88,230	(3,529)	(84,701)	(96.0%)	(88,230)	(100.0%)	-
LAND USE SERVICES DEPT - CODE ENFORCEMENT	(51,939)	-	(51,939)	2,544,994	(101,800)	(43,881)	(1.7%)	(145,681)	(5.7%)	-
PUBLIC WORKS - REGIONAL PARKS	(13,214)	-	(13,214)	647,495	(25,900)	(59,377)	(9.2%)	(85,277)	(13.2%)	-
REGISTRAR OF VOTERS	(55,519)	-	(55,519)	2,720,442	(108,818)	-	0.0%	(108,818)	(4.0%)	(300,000)
SPECIAL DISTRICTS - FRANCHISE ADMINISTRATION	(6,050)	-	(6,050)	296,432	(11,857)	-	0.0%	(11,857)	(4.0%)	-
<b>SUBTOTAL</b>	<b>(269,288)</b>	<b>-</b>	<b>(269,288)</b>	<b>12,200,023</b>	<b>(488,001)</b>	<b>(843,318)</b>	<b>(6.9%)</b>	<b>(1,331,319)</b>	<b>(10.9%)</b>	<b>(300,000)</b>
<b>FISCAL GROUP</b>										
ASSESSOR	(211,119)	-	(211,119)	10,344,827	(413,793)	-	0.0%	(413,793)	(4.0%)	-
AUDITOR/CONTROLLER-RECORDER	(78,672)	-	(78,672)	3,889,197	(155,568)	(1,208,109)	(31.1%)	(1,363,677)	(35.1%)	(200,000)
TREASURER-TAX COLLECTOR	(42,956)	-	(42,956)	2,113,285	(84,531)	(672,564)	(31.8%)	(757,095)	(35.8%)	(22,000)
<b>FISCAL GROUP SUBTOTAL</b>	<b>(332,747)</b>	<b>-</b>	<b>(332,747)</b>	<b>16,347,309</b>	<b>(653,892)</b>	<b>(1,880,673)</b>	<b>(11.5%)</b>	<b>(2,534,565)</b>	<b>(15.5%)</b>	<b>(222,000)</b>
<b>HUMAN SERVICES SYSTEM</b>										
AGING AND ADULT SERVICES	-	-	-	974,137	-	-	0.0%	-	0.0%	-
BEHAVIORAL HEALTH	-	-	-	1,842,753	-	-	0.0%	-	0.0%	-
BEHAVIORAL HEALTH-ALCOHOL & DRUG ABUSE	-	-	-	207,100	(8,284)	(49,358)	(23.8%)	(57,642)	(27.8%)	-
HEALTH CARE COSTS	-	-	-	17,700,000	-	-	0.0%	-	0.0%	-
HUMAN SERVICES ADMINISTRATIVE CLAIM	(259,967)	-	(259,967)	11,764,243	(1,313,630)	(2,411,027)	(20.5%)	(3,724,657)	(31.7%)	-
HSS SUBSISTENCE-CALWORKS-FAMILY GROUP	-	-	-	4,634,906	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-KIN-GAP PROGRAM	-	-	-	375,327	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-AFDC-FOSTER CARE	-	-	-	13,504,069	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-CALWORKS-UNEMPLOYMENT	-	-	-	566,101	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-AID TO SERIOUS EMOTIONALLY	-	-	-	631,346	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-AID TO ADOPTIVE CHILDREN	-	-	-	927,221	-	-	0.0%	-	0.0%	-
HSS SUBSISTENCE-CHILDREN'S OUT OF HOME CARE	-	-	-	437,521	-	-	0.0%	-	0.0%	-
HSS-AID TO INDIGENTS	-	-	-	1,344,571	-	-	0.0%	-	0.0%	-
PUBLIC HEALTH	(13,353)	-	(13,353)	654,320	(26,173)	(139,750)	(21.4%)	(165,923)	(25.4%)	-
PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES	-	-	-	1,538,041	-	-	0.0%	-	0.0%	-
PUBLIC HEALTH-INDIGENT AMBULANCE	-	-	-	472,501	-	-	0.0%	-	0.0%	-
VETERANS AFFAIRS	(17,229)	-	(17,229)	844,218	(33,769)	(6,997)	(0.8%)	(40,766)	(4.8%)	-
<b>HUMAN SERVICES SYSTEM SUBTOTAL</b>	<b>(290,549)</b>	<b>-</b>	<b>(290,549)</b>	<b>58,418,375</b>	<b>(1,381,856)</b>	<b>(2,607,132)</b>	<b>(4.5%)</b>	<b>(3,988,988)</b>	<b>(6.8%)</b>	<b>-</b>

SUMMARY OF LOCAL COST REDUCTIONS										
	2002-03 2% Local Cost Reductions	2002-03 Prop. 172 Reductions	2002-03 Total Reductions	2002-03 Local Financing	2003-04 4% Local Cost Reductn	CAO Recomd Level 1 Reductions	% of CAO Recmd Redctn to Local Cost	2003-04 Total Local Cost Redctn	% of Local Cost Reductions	SB90 Reductions (No backfill)
<b>INTERNAL SERVICES GROUP</b>										
ARCHITECTURE & ENGINEERING	(13,063)	-	(13,063)	640,063	(25,603)	(10,000)	(1.6%)	(35,603)	(5.6%)	-
FACILITIES MANAGEMENT ADMINISTRATION	(7,310)	-	(7,310)	344,105	-	(10,741)	(3.1%)	(10,741)	(3.1%)	-
FACILITIES MANAGEMENT - CUSTODIAL	(32,789)	-	(32,789)	1,694,680	(71,295)	(146,445)	(8.6%)	(217,740)	(12.8%)	-
FACILITIES MANAGEMENT - GROUNDS	(17,219)	-	(17,219)	841,765	(40,649)	(94,258)	(11.2%)	(134,907)	(16.0%)	-
FACILITIES MANAGEMENT - MAINTENANCE	(74,697)	-	(74,697)	3,751,422	(153,335)	(4,800)	(0.1%)	(158,135)	(4.2%)	-
FACILITIES MANAGEMENT - UTILITIES	-	-	-	14,503,536	-	-	0.0%	-	0.0%	-
PURCHASING	(23,097)	-	(23,097)	716,602	(45,424)	(80,600)	(11.2%)	(126,024)	(17.6%)	-
REAL ESTATE SERVICES	(14,625)	-	(14,625)	1,135,594	(28,664)	(111,100)	(9.8%)	(139,764)	(12.3%)	-
REAL ESTATE SERVICES - RENTS	-	-	-	712,498	-	-	0.0%	-	0.0%	-
<b>INTERNAL SERVICES GROUP SUBTOTAL</b>	<b>(182,800)</b>	<b>-</b>	<b>(182,800)</b>	<b>24,340,265</b>	<b>(364,970)</b>	<b>(457,944)</b>	<b>(1.9%)</b>	<b>(822,914)</b>	<b>(3.4%)</b>	<b>-</b>
<b>LAW &amp; JUSTICE GROUP</b>										
COUNTY TRIAL COURTS-GRAND JURY	(6,146)	-	(6,146)	301,148	(12,046)	(86,730)	(28.8%)	(98,776)	(32.8%)	-
COUNTY TRIAL COURTS-INDIGENT DEFENSE	(196,225)	-	(196,225)	9,615,047	(384,602)	(10,000)	(0.1%)	(394,602)	(4.1%)	-
COUNTY TRIAL COURTS-JUDICIAL	(2,900)	-	(2,900)	1,806,975	(25,000)	-	0.0%	(25,000)	(1.4%)	-
COUNTY TRIAL COURTS-MAINTENANCE OF EFFORT	-	-	-	10,131,014	-	-	0.0%	-	0.0%	-
DISTRICT ATTORNEY	-	(600,000)	(600,000)	9,908,554	(396,342)	-	0.0%	(396,342)	(4.0%)	-
LAW AND JUSTICE ADMINISTRATION	(1,328)	-	(1,328)	65,080	(2,603)	(4,000)	(6.1%)	(6,603)	(10.1%)	-
PROBATION - ADMIN/COMMUNITY CORRECTIONS	-	(433,810)	(433,810)	10,559,986	(843,282)	(60,000)	(0.6%)	(903,282)	(8.6%)	-
PROBATION - COURT ORDERED PLACEMENTS	-	-	-	8,329,483	(446,600)	-	0.0%	(446,600)	(5.4%)	-
PROBATION - PRETRIAL DETENTION	-	-	-	480,982	-	-	0.0%	-	0.0%	-
PROBATION - INSTITUTIONS	-	(266,190)	(266,190)	21,831,110	(25,000)	(243,337)	(1.1%)	(268,337)	(1.2%)	-
PUB ADMNST/CORONER/GUARD/CONSV	(84,528)	-	(84,528)	4,141,894	(165,676)	(233,965)	(5.6%)	(399,641)	(9.6%)	-
PUBLIC DEFENDER	-	-	-	16,603,599	(332,072)	-	0.0%	(332,072)	(2.0%)	-
SHERIFF	-	(1,500,000)	(1,500,000)	84,956,126	(2,038,245)	(1,750,000)	(2.1%)	(3,788,245)	(4.5%)	(50,000)
<b>LAW &amp; JUSTICE GROUP SUBTOTAL</b>	<b>(291,127)</b>	<b>(2,800,000)</b>	<b>(3,091,127)</b>	<b>178,730,998</b>	<b>(4,671,468)</b>	<b>(2,388,032)</b>	<b>(1.3%)</b>	<b>(7,059,500)</b>	<b>(3.9%)</b>	<b>(50,000)</b>
<b>TOTAL</b>	<b>(1,862,297)</b>	<b>(2,800,000)</b>	<b>(4,662,297)</b>	<b>341,542,174</b>	<b>(8,540,054)</b>	<b>(10,262,767)</b>	<b>(3.0%)</b>	<b>(18,802,821)</b>	<b>(5.5%)</b>	<b>(683,000)</b>
<b>COUNTY FIRE/COUNTY LIBRARY SUBVENTIONS</b>										
COUNTY FIRE - OFFICE OF EMERGENCY SERVICES	-	-	-	846,710	(44,668)	(119,095)	(14.1%)	(163,763)	(19.3%)	-
COUNTY FIRE	-	-	-	1,430,000	(46,433)	(100,000)	(7.0%)	(146,433)	(10.2%)	-
COUNTY LIBRARY	-	-	-	300,000	(12,000)	-	0.0%	(12,000)	(4.0%)	-
<b>CO. FIRE/LIBRARY SUBVENTIONS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,576,710</b>	<b>(103,101)</b>	<b>(219,095)</b>	<b>(8.5%)</b>	<b>(322,196)</b>	<b>(12.5%)</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>(1,862,297)</b>	<b>(2,800,000)</b>	<b>(4,662,297)</b>	<b>344,118,884</b>	<b>(8,643,155)</b>	<b>(10,481,862)</b>	<b>(3.0%)</b>	<b>(19,125,017)</b>	<b>(5.6%)</b>	<b>(683,000)</b>